Accountant Says Books Show Bank Statement Figures

VOTE WIPED OUT DEBT

GENESEO, N. Y., Nov. 17 .- The State presented the basis of its case against Henry Siegel, charged with the larceny of \$684.05 from the National Bank of Commerce, to-day through the expert testimony of John Flint, a certified public action on the National Bank of Commerce, to-day through the expert testimony of John Flint, a certified public action on Nevada copper mine or supposed mine.

After Train had introduced as evidence mony of John Flint, a certified public accountant, who after a personal examination of the books of the Fourteenth Street Store said that there were discrepancies amounting to almost \$2,000,000 in the credit statement of the store submitted to the bank on February 1, 1913, for a loan of \$100,000, which the bank granted.

Fint testified that the assets of the store in that statement were overestimated by \$259,750,14; that the store's liabilities are labelities own private ledger and private cash account he turned the witness over to John B. Stanchfield gained from the witness that he met Siegel sixteen or seventeen a stockholder of the Vulcanite Mining and Smelting Company of Nevada. Siegel gave him seventy-five shares of stock with a par value of \$10 to do some work, and at that time Siegel owned 25 per

by \$359,750.14; that the store's liabilities and at that time Slegel owned 25 per were understated by \$491,748.80, and that the books of the store showed liabil-

that the books of the store showed liabilities, undisclosed in the statement, amounting to \$1,008,820.08. All told, these discrepancies amounted to \$1,860,329.02 for this Slegel concern alone.

Flint's examination of the inventory of the Fourteenth Street Store showed that in 1913 fifty-one departments lost nearly \$400,000. Only four of the departments showed any profit at all and one of these was a profit of \$12.

His testimony, however, was only one of many strong points of both sides during the day. It was disclosed previously by the testimony of Robert McMeekin, secretary-treasurer of the corporation, that the Siegel Stores Corporation had that the Siegel Stores Corporation had that the Siegel Stores Corporation had put through a deal in January, 1913, by which \$558,000 indebtedness of the Simpson-Crawford Company was wiped out by vote of Siegel and Vogel.

\*\*Wepudlated the Action.\*\*

The State offered testimony to prove that Max Pam, one of the three members of the executive committee of the Siegel Stores Corporation, who was not present when the deal was originally transacted, called a meeting in March, 1914, of the committee, which then repudlated and rescinded Siegel and Vogel's action and reestablished the corporation's claim against the Simpson-Crawford Company for \$658,000 in demand notes held against the sampson-Crawford Company for \$658,000 in demand notes held against the sampson-Crawford Company for \$658,000 in demand notes held against the sampson-Crawford Company for \$658,000 in demand notes held against the sampson-Crawford Company for \$658,000 in demand notes held against the sampson-Crawford Company for \$658,000 in demand notes held against the sampson-Crawford Company for \$658,000 in demand notes held against the sampson-Crawford Company for \$658,000 in demand notes held against the sampson-Crawford Company for \$658,000 in demand notes held against the sampson-Crawford Company for \$658,000 in demand notes held against the sampson-Crawford Company for \$658,000 in demand notes held against th or \$658,000 in demand notes held against

On the other hand, John B. Stanchfield. Siegel's chief counsel, adduced from Mc-Meekin that Siegel in 1904, before the incorporation of the Fourteenth Street

incorporation of the Fourteenth Street Store, had signed an agreement by which he subordinated a claim of \$1,140,000 held by him against the store to the claims of all the general creditors in case it became insolvent or dissolved. The defence attempted to show also that Siegel invested \$550,000 in the Fourteenth Street Store when it was opened and \$100,000 in each in May, 1913, when the store was losing money. The defence also made a point of McMeekin's testimony that Siegel supervised mostly the merchandise end of the enterprises, while Vogel looked after the finances.

Vogel looked after the finances. Siegel's apparently beneficent act in sub-ordinating his large claim against the store was explained in this way: Siegel.

Train's contention, brought out through McMeekin, that this sum should never have been agreed upon, inasmuch as it represented greatly inflated values of the original leases.

Mr. Stanenfield's cross-examination of McMeekin and avoired for portray Siegel in Category—attractive—Scotch in this category—attractive—Scotch in the stanenfield in the second stanenger in

original leases.

Mr. Stanchfield's cross-examination of McMeekin endeavored to portray Siegel in a better light than that presented by the State, in that when the Vulcan Minins Company, of which he was president failed, Siegel paid back \$5,000 to one of the investors; that his alleged plan of flight was merely a trin to see his daughter and sick grandehild in England; that his name does not appear on any of the check books, personal accounts and other books admitted in evidence.

A long hour's fight was waged by the defence against the admission of Train's three tons of evidence to show the financial methods of the Siegel stores, but Justice Clark overruled the objections. The prosecutor had to call upon several women bookkeepers in the Fourteenth Street Store and in the bank to lay a foundation for Flint's expert testimony regarding items in the credit statement of the store. It was the first entrance of women into the proceedings.

"Scotch Mists" fall in this category—attractive Scotch cheviots, rainproofed; some with raglan shoulders.

And our new "through and through" Scotch tartans—the authentic plaids of five Highland Clans.

Of course, if you insist on a heavy coat—
Winter overcoats, \$18 to \$70.

### McMeekin on Stand.

Blegel Stores Corporation, whose testimony yesterday indicated that Henry Siegel was fortable. interested in finding out what countries have no extradition treaties with the United States, was on the stand when court

convened this morning.

When he took the stand the indebtedness of the stores forming the corporation was read into the record, and immetion was read into the record, and immediately thereafter the secretary explained that the offices of the Siegel Stores Corporation were on the fifth floor of the Simpson-Crawford Company, while the books were kept in the Fourteenth Street Store. Siegel was president of this holding enterprise, while Frank E. Vogel was treasure. The members of the executive committee were Siegel, Vogel and Max Pam, the Chicago lawyer, who has represented the family of Vogel since the failure. Pam, he said, seldom attended a meeting, but as Siegel and Vogel made a quorum meetings could be held at any time.

In response to questions McMeekin re-plied that on January 21, 1913, the Simpson-Crawford Company owed the Siegel Stores Corporation \$700,000 in round num-bers and on that day the quorum intro-



Were Juggled.

Were Juggled.

TE WIPED OUT DEBT

OF \$658,000, IT IS SAID

Nesseo, N. Y., Nov. 17.—The State ented the basis of its case against

tion of Vogel and Siegel.

Assistant District Attorney Train then took up the Boston store of Henry Siegel & Co. It was shown that Henry Siegel was committed to leases for the Boston property running to 1935. A little later McMeekin testified that, as Siegel's private bookkeeper, he knew that Siegel received \$30,000 a year salary from the Simpson-Crawford Company and Henry Siegel & Co., wholesale; the Pourteenth Street \$150,000 cash into the enterprises at that time. It is the contention of the defended the basis of its case against.

There was some reference to the defend.

The lawyer dropped the questions right.

There was some reference to the defend-

#### Sketch of Slegel's Life.



A medium weight overcoat having acquired leases on the property on which the store was built, turned them over to the store with other property valued at \$480,000 for \$196,000 in promissory

notes and 25,000 shares of preferred stock valued at par at \$250,000.

The corporation wanted the stock back again and for its return agreed to pay Siegel in instalments extending over twenty years \$1,140,000. It was Mr. warmth without weight"

Motor coats of "double" cloth; single and double-Robert G. McMeekin, secretary of the breasted; roomy and com-

> We're featuring combination underwear.

> > ROGERS PEET COMPANY

Three Broadway Stores at

13th St. 34th St.



How many square feet do you need?

We'll divide floors in the new Rogers Peet building on Fifth Avenue at 41st Street.

42nd Street entrance. Excellent location for the Executive Offices of big business.

Ready January first. Plans and prices from the agents.

HORACE S. ELY & Co. 489 Fifth Avenue.

The lawyer dropped the questions right there and asked McMeekin if he knew of Siegel's only daughter, Mrs. Cavendish, whose husband was lost on the Titanic. This was leading up to the statement that she would demand that the case be heard in open court.

Counsel in the suit yesterday asked Supreme Court Justice Guy to appoint a referee to try the action, and the court named Maurice Deiches.

duced a resolution wiping out \$658,000 of that indebtedness.

Modeekin said he protested at this. While he knew of the aggregate indebtedness, there were only \$607,550 in notes. Witness said that Max Pam owned \$60,000 he witness said that Max Pam owned \$60,000 his departure of the Slogel sending him to the New York Library to look up about extradition as it was of everything else. He said that following the story in The Sun of his states into an agreement whereby he was to surrounded to the New York Library to look up about extradition as it was of everything else. He said that following the story in The Sun of his states that this be used to wipe out the Simpson-Crawford indebtedness in part. Mcdeekin declared he was not a willing witness. This was as true of his states into an agreement whereby he was to surrounded to the New York Library to look up about extradition as it was of everything else. He said that Max Pam owned \$60,000 he was to surrounded to the New York Library to look up about extradition of look on the ground he was there put in the position of telling the truth or of telling all le. No-body threatened him, but he could not get out of telling the truth or of telling all le. No-body threatened The trial will continue to-morrow.

DIVORCE SUIT PRIVATE.

Maurice Deiches Named as Referee in Siegel Case.

The divorce suit of Mrs. Marie Vaughn Siegel against Henry Siegel is to be tried before a referce in spite of statements previously made by Mrs. Siegel and her attorney that she would demand that the

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The occasion and the Coats are brought face to face by the cold weather.

And no finer assortment of Overcoats is to be found anywhere else in this town than those we are showing at from:-

#### \$20.00 to \$40.00

From the conventional Chesterfield, through the array of very swell form-fitting garments, to the swaggerest of Balmorals, we have a model for every man in a style characteristically our own.

And suits, of course, in an equal assortment of desirable Styles and Fabrics.

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Cooper Square at 5th St.

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Mars. To-min & Sat. 2/20.
ELSIE FERGUSON IN "OUTCAST" NEXT MAT. Rickerbocker. B'way, 38th St. Evs. 8.10 Matiners To-day, 88t. & Thanksgiving, JULIA DONALD JOSEPH SANDERSON BRIAN CAWTHORS

THE GIRL FROM UTAH LIBERTY West 42d St. Eves. at 8:10. Mats. To-day 50c to \$1.50, & Sat. 2:10. MRS. PATRICK CAMPBELL

In G. RERNARD "PYGMALION"
SHAW'S
Mon. Night, Nov. 23. Seats To-morrow. PHYLLIS NEILSON TERRY PANY in Classical repertoire First SHAKESPEARE'S TWELFTH NIGHT.

ELTINGE 42d St., W. of B way. Evs. 5.20. INNUCEN I FREDERICK REPUBLIC West 42d Street, Eves. at 5:20.
THE SENSATION OF NEW YORK.

"KICK IN" PARK Circle, Bog's WED. NOV. 25 THE GARDEN OF PARADISE

PECIAL MATTNEE THANKSGIVING SEATS NOW ON SALE. WALLACK'S MOV. 23 Mars. Patrick Campbell in Pygmalion

Grand Op. No. 23d St., Sth Av. Evs. 25c, to \$1.
Wed 25, 50, Sat Mt. 25, 50, 75c
FRANCES STARR in "THE SECRET.

#### EMPIRE B'way & 40th St. Evgs. 8 sharp. NEW AMSTERDAM West 42d St. Evs. 8:15 PAPA'S DARLING After the performance visit ZIEGFELD DANSE DE FOLLIES atop this theatre

GAIETY THEATRE B'WAY, 46 St. EVS. 5.15. RUTH CHATTERTON

DADDY LONG-LEGS GEO. COHAN'S THEA., B'way 43d St. Eva. 8-20 M. COHAN'S Mts. To-day (Pop.) & Sat. 2-20.

HUDSON West 44th St., E. of B Way, Evs. 8 20. MAT. TO-DAY 2:20. MR. CHARLES GILMORE Presents

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lats To-day Pop. Sat & Twin Beds HARRIS MAIS TO-day (Pop.) & S NAZIMOVA In the new modern drama

CABIRIA Orchestr

MONTGOMERY & STONE CHIS

## **PIANOLA** RECITAL

at AEOLIAN HALL 29 West 42nd Street Wednesday, Nov. 18, 1914

3:00 P. M. Admission Without Charge

Alice E. Smith, Soprano Carl H. Rupprecht, Baritone Dion W. Kennedy, at The Organ Gerard Chatfield, at The Planela

Toccata and Fugue, D Minor Taumo Bach Sonata. Op. 26. A Flat Beethoven Andante Con Variazioni Scherzo Allegro Molto Funeral March Banda

Rondo
Mr. Chatfield at The Pianola
Morgen Hymn
George Henschel
Widmung
Schumdna
Miss Smith with Mr. Chatfield
at The Pianola Mr. Kennedy at The Organ

(a) Feldeinsamkeit Brahms
(b) Verzebliches Standehen Brahms
(c) Allerseelen Mr. Rupprecht with Mr. Chaffield at The Planola.

Cantique d'Amour, Key of E
Etude, No. 10. F Minor Liszt
Mr. Chatfield at The Planola.

Cycle of Life
(a) Prelude
(b) Down in the Forest (Spring)
(c) Love, I Have Won You (Summer)
(d) Miss Smith with Mr Chatfield
at The Pianola. You are Cordially Invited

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AMMERSIEIN'S CHING LING FOO, Walter C. Kelly, Stuart, Willa Holt Wakeneld, Lydia Barry, 3 Keatons, Toots Paka MURRAY HILL. BURLESQUE. TANGO Evenings 8:15. Matince Today. QUEENS.

## CANDLER WEST 42 ST. Eves. 8.20. Mats. ASTOR B'way & 45th St. Eys No Mats. To-day (Pop.) & Sat. 2 20. "MIRACLE MAN LONGACRE THEATRE, West ISIN St. "WHAT IT MEANS TO A WOMAN" A NEW PLAY IN FOUR ACTS

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others and La Milo. GOLONIAL Harry Fox & Yanest Dolly, Martin Brown & Roszika Dolly, Howard & McCane. LHAMBRA EDDIE FOY & Family Julius Steger & Co., White ing & Burt, others.

ROSE GARDENS THEATRE Broadway LIFE'S SHOP WINDOW FEATURE OF BIG DOUBLE BILL. Continuous. I to 11 P. M., 25c and 50c. BROADWAY ROSE GARDENS BY M. 101 A.M. Dancing. ADMISSION FROE. Dining

DALY'S Broadway & With Street, FRANK KEENAN IN YOSEMITE COLUMBIA & 47th, Burlesque To-day (Prof. Dope) Behman Shew

IRVING PL. THEATRE To-night and WALLENSTEIN'S LAGER and "EIN BLAUER TEUFEL": Friday. "LIEB VATERLAND."

WALLENSTEIN'S LAGER and "EIN BLAUER TEUFEL". Fiday. "LIEB VATERLAND."

Next Mond. HARRY LAUDER Seats Now. Next Week, Mon. at 8 Magic Flute. Design Cond. Toscanini. Next Mond. St. Noon to St. Management Loudon Chariton.

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OVERCOATS. Any quantity of them.

'COON COATS. Big heavy-collared full-

skirted 'coon coats; made from selected pelts of cold - climate raccoons with the full dark silver gray hair and lots of wool at the roots.

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Made up by us from ends of our imported custom shirtings of \$3.50, \$4 and \$5 qualities Austrian and Scotch madras and French crepe; sizes 14 to 17; \$1.85.

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